The invention claimed is:

1. A step assembly for attachment to a trailer hitch receiver of a vehicle including a bumper, the step assembly comprising:

a mounting member for engagement with the trailer hitch receiver,

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a step pivotally attached to said mounting member, said step including a stepping member, wherein said stepping member is placed in a generally vertical position when said step is not in use and is positioned higher than the bumper of the vehicle, and wherein said stepping member is placed in generally horizontal position when said step is in use.

- 2. A step assembly as defined in claim 1, wherein when said step assembly is used with a vehicle including a tail gate, at least a portion of said stepping member of said step extends beyond the tail gate of the vehicle when the tail gate is in a lowered position.
  - 3. A step assembly as defined in claim 1, wherein when said step assembly is not in use, at least a portion of said stepping member extends above at least a portion of the bumper of the vehicle.
  - 4. A step assembly as defined in claim 1, further including a brake light provided on said step in communication with a brake light of the vehicle.
  - 5. A step assembly as defined in claim 1, further including a step light provided on said step and means for activating said step light.

- 6. A step assembly as defined in claim 5, wherein said step light is mounted on said step by a swivel bracket.
- 7. A step assembly as defined in claim 1, said step further includes a latch and said mounting member further includes a flange for cooperating with said latch, wherein said latch and said flange cooperate to secure said step in the generally horizontal position and in the generally vertical position.

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- 8. A step assembly as defined in claim 7, further including a lock for securing said step in said generally vertical position.
- 9. A step assembly as defined in claim 7, wherein said flange is crescent-shaped.
- 10. A step assembly as defined in claim 1, further including a release handle assembly mounted to said step, wherein said release handle assembly includes a release handle, a portion of which abuts said mounting member to secure said step member in said generally vertical position and wherein said release handle is positioned proximate said mounting member as said step is pivoted from said generally vertical position to said generally horizontal position.
  - 11. A step assembly as defined in claim 10, wherein said release handle assembly further includes a spring, and wherein said spring urges said release handle toward said mounting member.

- 12. A step assembly as defined in claim 1, said step further including at least one anti-rack bumper.
- 13. A step assembly as defined in claim 1, said step further including a shaft brace which mates with said mounting member and wherein said shaft brace abuts said mounting member to prevent rotation of said step beyond said generally horizontal position.

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- 14. A step assembly as defined in claim 1 wherein said step includes a brace, said brace supporting a ball assembly.
- 15. A step assembly as defined in claim 1, further including a step cover mountedto said step.
  - 16. A step assembly as defined in claim 15, wherein said step cover is pivotally mounted to said step and said step cover can be aligned with said stepping member when said stepping member is placed in a generally vertical position.
- 15 17. A step assembly for attachment to a trailer hitch receiver of a vehicle including a bumper, the step assembly comprising:
  - a mounting member including a shaft for engagement with the trailer hitch receiver,
    - a pivoting axis mounted to said mounting member;
- a step pivotally attached to said pivoting axis, said step including a stepping

member;

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wherein when said step is not in use, said stepping member is pivoted to a generally vertical position and at least a portion of said stepping member is positioned over at least a portion of the bumper, and

wherein said step is in use, said stepping member is pivoted to a generally horizontal position.

- 18. A step assembly as defined in claim 17, wherein said pivoting axis is mounted above the shaft of said mounting member.
- 19. A step assembly as defined in claim 17, wherein said pivoting axis is mounted below the shaft of said mounting member.
  - 20. A step assembly as defined in claim 17, said mounting member further including a flange, said step further including a latch for engagement with said flange, and

wherein when said step is not in use, said latch abuts said flange to secure said stepping member in a generally vertical position and said latch moves along a surface of said flange when said stepping member is pivoted to a generally horizontal position when said step is in use.

- 21. A step assembly for attachment to a trailer hitch receiver of a vehicle including a bumper, the step assembly comprising:
- a mounting member including a shaft for engagement with the trailer hitch

receiver;

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a step including a stepping member;

a pivoting axis extending through said shaft of said mounting member for providing pivotal engagement between said mounting member and said step;

wherein when said step is not in use, said stepping member in a generally vertical position and at least a portion of said stepping member is positioned above at least a portion of the bumper of the vehicle; and

wherein when said step is in use, said stepping member is in a generally horizontal position.

10 22. A step assembly as defined in claim 21, further including:

a release handle assembly including a release handle moveably attached to said mounting member;

wherein when said step is not in use, said release handle abuts said mounting member to secure said stepping member in a generally vertical position; and

wherein as said stepping member is pivoted from a generally vertical position to a generally horizontal position, said release handle is positioned proximate said shaft of said mounting member.

- 23. A step assembly as defined in claim 21, further including a step cover mounted to said step.
- 20 24. A step assembly as defined in claim 23, wherein said step cover is pivotally mounted to said step and said step cover can be aligned with said stepping

member when said stepping member is placed in a generally vertical position

25. A step assembly as defined in claim 21, wherein said mounting member further includes a ball assembly.